

I have confidence that this House of Representatives, through the leadership of Mr. GOWDY, will bring not only excellence, but will stand as a model of how the House of Representatives should conduct itself when they have a problem with an administration, whether it be Republican or Democrat. I will predict today that those people that former Speaker PELOSI brings to the table and that we bring to the table will be prepared to do exactly that.

Mr. Speaker, with that, I know I am ending my time. I yield back the balance of my time.

Ms. BROWN of Florida. Mr. Speaker, this week the House will debate and vote on a resolution authorizing a new Select Committee on Benghazi. Indeed, the attack in Libya was a tragedy, as is losing an Ambassador doing official work for the United States abroad, but using these deaths to score political points is politics at its worst. After 9/11, our nation came together to do what is best for all Americans. There were no gotcha politics, no hearings to blame the victims; instead, we worked together as a unified body on Capitol Hill to protect the American people.

There have already been seven reviews of that terrible attack: one by the State Department's Accountability Review Board, two bipartisan reviews in the Senate, and four partisan reviews in the House. It certainly seems as though the Republicans' proposed special committee is nothing more than an attempt to exploit the deaths of four brave Americans to divert attention away from their own do-nothing record here in Washington.

Moreover, this new select committee is in reality, nothing more than a monumental waste of time and taxpayer dollars to help Republicans mobilize their extreme base ahead of the election. According to the Department of Defense in fact, they have already spent millions of dollars and thousands of hours responding to congressional inquiries. Nor will the new select committee have any additional powers that Chairman ISSA doesn't have already—including the ability to issue unilateral subpoenas for any document or any witness, authority he just used to subpoena the Secretary of State.

To be sure, Benghazi was not the first time Americans have been killed in an embassy while in the service to their country. In the last 100 years, there have been 39 attacks on U.S. embassies with at least 44 American deaths. In one Embassy bombing in fact, a constituent of mine, Mr. Julian Bartley, Sr. one of the most senior African Americans in the U.S. Foreign Service, was the highest-ranking U.S. official killed in the August 7th, 1998 explosions at the American Embassies in Nairobi and Dar es Salaam, Tanzania. Jay, his son, a sophomore at the U.S. International University in Nairobi, also died in that explosion.

On that day in August, Osama bin Laden and his terrorist group, al-Qaeda, simultaneously set off bombs at the American embassies in Nairobi and Dar es Salaam, Tanzania. More than 250 people were killed, including 12 Americans, and 5,000 wounded in the twin bombing attacks: we were all outraged at these coordinated attacks on Americans.

However, as Dana Milbank of the Washington Post put it: 'Benghazi doesn't qualify as a scandal because the Republican allegations, even if true, don't amount to much. It is indeed

scandalous that weak security allowed the killings to occur, and that the perpetrators still haven't been brought to justice. But Republicans are focusing on (United Nations Ambassador Susan) Rice's TV talking points, under the theory that she emphasized the role of a provocative video and street protests so the violence wouldn't disprove President Obama's contention before the 2012 election that terrorists were being defeated.'

Mr. DUFFY. Mr. Speaker, I rise in support of H. Res. 567 and urge the House to approve the measure as soon as possible.

On September 11, 2012, a group of terrorists ruthlessly attacked our consulate in Benghazi and killed four Americans: U.S. Ambassador to Libya Christopher Stevens, Foreign Service Information Management Officer Sean Smith, and two private security contractors and former Navy SEALs, Glen Doherty and Tyrone Woods. The terrorists who perpetrated the attack have still not been brought to justice and the State Department officials, whose failure of leadership contributed to grossly inadequate security in Benghazi, have not been held accountable.

Despite numerous House oversight hearings on this issue, it is clear that there are too many questions that remain unanswered. Additionally, the Administration's unwillingness to present full and accurate information to these Congressional committees show officials are more interested in maintaining their public image than providing real answers.

That is why I am proud the House of Representatives is considering H. Res. 567 that establishes a Select Committee on the events surrounding the 2012 terrorist attacks in Benghazi. In fact, I was a proud cosponsor of a similar measure. I also want to thank you Mr. Speaker for appointing Rep. TREY GOWDY to head the Select Committee. A former federal prosecutor who never lost a case, I know my friend and colleague from South Carolina Rep. GOWDY will help these grieving American families finally get the answers they deserve.

I am hopeful that this Select Committee will finish the much needed work of holding the Administration accountable for its failures surrounding this attack, deliver justice to those terrorists who murdered these four Americans, and bring peace to the families of the victims.

I urge Members to support this resolution.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 575, the previous question is ordered on the resolution.

The question is on the resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. SLAUGHTER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

AGREEMENT FOR COOPERATION BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM CONCERNING PEACEFUL USES OF NUCLEAR ENERGY—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 113-109)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, referred to the Committee on Foreign Affairs and ordered to be printed:

*To the Congress of the United States:*

I am pleased to transmit to the Congress, pursuant to sections 123 b. and 123 d. of the Atomic Energy Act of 1954, as amended (42 U.S.C. 2153(b), (d)) (the "Act"), the text of a proposed Agreement for Cooperation between the Government of the United States of America and the Government of the Socialist Republic of Vietnam Concerning Peaceful Uses of Nuclear Energy (the "Agreement"). I am also pleased to transmit my written approval, authorization, and determination concerning the Agreement, and an unclassified Nuclear Proliferation Assessment Statement (NPAS) concerning the Agreement. (In accordance with section 123 of the Act, as amended by title XII of the Foreign Affairs Reform and Restructuring Act of 1998 (Public Law 105-277), a classified annex to the NPAS, prepared by the Secretary of State in consultation with the Director of National Intelligence, summarizing relevant classified information, will be submitted to the Congress separately.) The joint memorandum submitted to me by the Secretaries of State and Energy and a letter from the Chairman of the Nuclear Regulatory Commission stating the views of the Commission are also enclosed. An addendum to the NPAS containing a comprehensive analysis of Vietnam's export control system with respect to nuclear-related matters, including interactions with other countries of proliferation concern and the actual or suspected nuclear, dual-use, or missile-related transfers to such countries, pursuant to section 102A of the National Security Act of 1947 (50 U.S.C. 403-1), as amended, is being submitted separately by the Director of National Intelligence.

The proposed Agreement has been negotiated in accordance with the Act and other applicable law. In my judgment, it meets all applicable statutory requirements and will advance the non-proliferation and other foreign policy interests of the United States.

The proposed Agreement provides a comprehensive framework for peaceful nuclear cooperation with Vietnam based on a mutual commitment to nuclear nonproliferation. Vietnam has affirmed that it does not intend to seek to acquire sensitive fuel cycle capabilities, but instead will rely upon the

international market in order to ensure a reliable nuclear fuel supply for Vietnam. This political commitment by Vietnam has been reaffirmed in the preamble of the proposed Agreement. The Agreement also contains a legally binding provision that prohibits Vietnam from enriching or reprocessing U.S.-origin material without U.S. consent.

The proposed Agreement will have an initial term of 30 years from the date of its entry into force, and will continue in force thereafter for additional periods of 5 years each. Either party may terminate the Agreement on 6 months' advance written notice at the end of the initial 30 year term or at the end of any subsequent 5-year period. Additionally, either party may terminate the Agreement on 1 year's written notice. I recognize the importance of executive branch consultations with the Congress regarding the status of the Agreement prior to the end of the 30-year period after entry into force and prior to the end of each 5-year period thereafter. To that end, it is my strong recommendation that future administrations conduct such consultations with the appropriate congressional committees at the appropriate times.

The proposed Agreement permits the transfer of information, material, equipment (including reactors), and components for nuclear research and nuclear power production. It does not permit transfers of Restricted Data, sensitive nuclear technology, sensitive nuclear facilities, or major critical components of such facilities. In the event of termination of the Agreement, key nonproliferation conditions and controls continue with respect to material, equipment, and components subject to the Agreement.

Vietnam is a non-nuclear-weapon state party to the Treaty on the Non-Proliferation of Nuclear Weapons. Vietnam has in force a comprehensive safeguards agreement and an Additional Protocol with the International Atomic Energy Agency. Vietnam is a party to the Convention on the Physical Protection of Nuclear Material, which establishes international standards of physical protection for the use, storage, and transport of nuclear material, and has ratified the 2005 Amendment to the Convention. A more detailed discussion of Vietnam's intended civil nuclear program and its nuclear nonproliferation policies and practices, including its nuclear export policies and practices, is provided in the NPAS and in a classified annex to the NPAS submitted to you separately. As noted above, the Director of National Intelligence will provide an addendum to the NPAS containing a comprehensive analysis of Vietnam's export control system with respect to nuclear-related matters.

I have considered the views and recommendations of the interested departments and agencies in reviewing the proposed Agreement and have determined that its performance will pro-

mote, and will not constitute an unreasonable risk to, the common defense and security. Accordingly, I have approved the Agreement and authorized its execution and urge that the Congress give it favorable consideration.

This transmission shall constitute a submittal for purposes of both sections 123b. and 123d. of the Act.

My Administration is prepared to begin immediately the consultations with the Senate Foreign Relations Committee and the House Foreign Affairs Committee as provided for in section 123b. Upon completion of the 30 days of continuous session review provided for in section 123b., the 60 days of continuous session review provided for in section 123d. shall commence.

BARACK OBAMA.  
THE WHITE HOUSE, May 8, 2014.

### AMERICAN RESEARCH AND COMPETITIVENESS ACT OF 2014

Mr. CAMP. Mr. Speaker, pursuant to House Resolution 569, I call up the bill (H.R. 4438) to amend the Internal Revenue Code of 1986 to simplify and make permanent the research credit, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 569 and House Resolution 576, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, and the further amendment printed in part B of House Report 113-444, are adopted. The bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 4438

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "American Research and Competitiveness Act of 2014".

#### SEC. 2. RESEARCH CREDIT SIMPLIFIED AND MADE PERMANENT.

(a) IN GENERAL.—Subsection (a) of section 41 of the Internal Revenue Code of 1986 is amended to read as follows:

“(a) IN GENERAL.—For purposes of section 38, the research credit determined under this section for the taxable year shall be an amount equal to the sum of—

“(1) 20 percent of so much of the qualified research expenses for the taxable year as exceeds 50 percent of the average qualified research expenses for the 3 taxable years preceding the taxable year for which the credit is being determined,

“(2) 20 percent of so much of the basic research payments for the taxable year as exceeds 50 percent of the average basic research payments for the 3 taxable years preceding the taxable year for which the credit is being determined, plus

“(3) 20 percent of the amounts paid or incurred by the taxpayer in carrying on any trade or business of the taxpayer during the taxable year (including as contributions) to an energy research consortium for energy research.”.

(b) REPEAL OF TERMINATION.—Section 41 of such Code is amended by striking subsection (h).

(c) CONFORMING AMENDMENTS.—

(1) Subsection (c) of section 41 of such Code is amended to read as follows:

“(c) DETERMINATION OF AVERAGE RESEARCH EXPENSES FOR PRIOR YEARS.—

“(1) SPECIAL RULE IN CASE OF NO QUALIFIED RESEARCH EXPENDITURES IN ANY OF 3 PRECEDING TAXABLE YEARS.—In any case in which the taxpayer has no qualified research expenses in any one of the 3 taxable years preceding the taxable year for which the credit is being determined, the amount determined under subsection (a)(1) for such taxable year shall be equal to 10 percent of the qualified research expenses for the taxable year.

“(2) CONSISTENT TREATMENT OF EXPENSES.—

“(A) IN GENERAL.—Notwithstanding whether the period for filing a claim for credit or refund has expired for any taxable year taken into account in determining the average qualified research expenses, or average basic research payments, taken into account under subsection (a), the qualified research expenses and basic research payments taken into account in determining such averages shall be determined on a basis consistent with the determination of qualified research expenses and basic research payments, respectively, for the credit year.

“(B) PREVENTION OF DISTORTIONS.—The Secretary may prescribe regulations to prevent distortions in calculating a taxpayer's qualified research expenses or basic research payments caused by a change in accounting methods used by such taxpayer between the current year and a year taken into account in determining the average qualified research expenses or average basic research payments taken into account under subsection (a).”.

(2) Section 41(e) of such Code is amended—

(A) by striking all that precedes paragraph (6) and inserting the following:

“(e) BASIC RESEARCH PAYMENTS.—For purposes of this section—

“(1) IN GENERAL.—The term ‘basic research payment’ means, with respect to any taxable year, any amount paid in cash during such taxable year by a corporation to any qualified organization for basic research but only if—

“(A) such payment is pursuant to a written agreement between such corporation and such qualified organization, and

“(B) such basic research is to be performed by such qualified organization.

“(2) EXCEPTION TO REQUIREMENT THAT RESEARCH BE PERFORMED BY THE ORGANIZATION.—In the case of a qualified organization described in subparagraph (C) or (D) of paragraph (3), subparagraph (B) of paragraph (1) shall not apply.”.

(B) by redesignating paragraphs (6) and (7) as paragraphs (3) and (4), respectively, and

(C) in paragraph (4) as so redesignated, by striking subparagraphs (B) and (C) and by redesignating subparagraphs (D) and (E) as subparagraphs (B) and (C), respectively.

(3) Section 41(f)(3) of such Code is amended—

(A)(i) by striking “, and the gross receipts” in subparagraph (A)(i) and all that follows through “determined under clause (iii)”.

(ii) by striking clause (iii) of subparagraph (A) and redesignating clauses (iv), (v), and (vi), thereof, as clauses (iii), (iv), and (v), respectively,

(iii) by striking “and (iv)” each place it appears in subparagraph (A)(iv) (as so redesignated) and inserting “and (iii)”.

(iv) by striking subclause (IV) of subparagraph (A)(iv) (as so redesignated), by striking “, and” at the end of subparagraph (A)(iv)(III) (as so redesignated) and inserting a period, and by adding “and” at the end of subparagraph (A)(iv)(II) (as so redesignated),

(v) by striking “(A)(vi)” in subparagraph (B) and inserting “(A)(v)”, and